



COUNTY OF LOS ANGELES
TREASURER AND TAX COLLECTOR



MARK J. SALADINO
TREASURER AND TAX COLLECTOR

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March 18, 2003

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

**RECOMMENDATION TO AUTHORIZE THE COLLECTION OF
PROPERTY TAXES AT AN ADDITIONAL LOCATION WITHIN
THE COUNTY
(FIFTH DISTRICT) (3 VOTES)**

IT IS RECOMMENDED THAT YOUR BOARD:

1. Designate the Assessor's Office, 251 East Avenue K6, Lancaster, California as a site within Los Angeles County for the collection of current year secured property taxes on each business day during the 10-day period immediately preceding each property tax installment delinquency date.
2. Authorize the Treasurer and Tax Collector to discontinue the collection of property taxes at the Assessor's Lancaster Office in the event of the Assessor's office closure, or in the event of budget curtailments affecting the collection of property tax at the Treasurer and Tax Collector's main office, or if the Treasurer and Tax Collector determines that the deployment of collection resources in Lancaster is not as cost-effective as deployment elsewhere.

PURPOSE/JUSTIFICATION OF THE RECOMMENDED ACTION

Revenue and Taxation Code Section 2613 provides that "...all taxes on the secured roll shall be paid at the tax collector's office unless the board of supervisors, upon recommendation of the tax collector and on or before the day when payments may be made, orders that taxes be collected in any other or additional location within the county."

The Honorable Board of Supervisors
March 18, 2003
Page 2

The purpose of this letter is to recommend that a property tax collection program for current year secured property taxes be made permanent in the North County, to request the Board to designate the Assessor's Office, 251 East Avenue K6, Lancaster, California, as an additional tax collection site for this purpose during normal business hours during the first ten days for the April and December tax seasons each year, and to authorize the discontinuance of the program in the event of budget curtailments, or the office closure, or if the resources which would otherwise be deployed to Lancaster are needed downtown. Your Board will be notified if this becomes necessary.

Taxpayers seeking to receive a receipt for the payment of their property taxes must travel to the Kenneth Hahn Hall of Administration in downtown Los Angeles to make their payment. While the vast majority of taxpayers make their payments by mail and use their cancelled checks as proof of payment, a number of constituents have requested a more convenient location to make their payment and obtain a receipt. North County taxpayers have requested this option because of their distance from downtown Los Angeles.

With your Board's approval, a pilot program was commenced in December 2001, in Lancaster at which time five hundred and eighty-nine (589) tax payments totaling \$538,508.79 were made at the Lancaster Bank of America main branch. Most of the taxpayers stated that they had been referred from the Assessor's Office in Lancaster. The pilot program was continued again in April 2002, and moved to the Assessor's office at 251 East Avenue K6, Lancaster, California, where six hundred and thirty-four (634) tax payments were collected totaling \$506,036.45. In December 2002, nine hundred forty-seven (947) tax payments were collected totaling \$989,621.63 or an increase of 60.78% in the number of payments since the inception of the pilot program. As a result, with the agreement of the Assessor, I am recommending that the pilot program be made permanent during the April and December tax seasons each year. As was the case in the pilot program, only current year secured property tax payments made by check and accompanied by the payment stub will be accepted in this location.

Implementation of Strategic Plan Goals:

This action is consistent with the Countywide Strategic Plan Goal of Service Excellence in that it provides a seamless service delivery for the taxpaying public in the North County.

The Honorable Board of Supervisors
March 18, 2003
Page 3

FISCAL IMPACT/FINANCING

S&EB expenditures and minor Services and Supplies costs associated with this program will be absorbed within the Treasurer and Tax Collector's 2002-03 Adopted Budget and have been included in the 2003-04 Proposed Budget.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

None

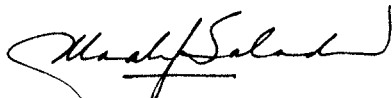
IMPACT ON CURRENT SERVICES

Temporary service personnel will be used to backfill permanent staff temporarily assigned to the Lancaster tax collection program as needed. No impact on current services is anticipated.

CONCLUSION

Instruct the Executive Officer/Clerk of the Board to return one (1) adopted/stamped Board letter to the Treasurer and Tax Collector.

Respectfully submitted,



MARK J. SALADINO
Treasurer and Tax Collector

MJS:MO
JRM:yr

c: Assessor
Chief Administrative Officer
County Counsel
Executive Officer, Board of Supervisors
Auditor-Controller